

STREAMLINED SALES AND USE TAX AGREEMENT

PETITION FOR MEMBERSHIP

WHEREAS, it is in the interest of the private sector and of state and local governments to simplify and modernize sales and use tax administration;

WHEREAS, such simplification and modernization will result in a substantial reduction in the costs and complexity for sellers of personal property and services in conducting their commercial enterprises;

WHEREAS, such simplification and modernization will also result in additional voluntary compliance with the sales and use tax laws;

WHEREAS, such simplification and modernization of sales and use tax administration is best conducted in cooperation and coordination with other states; and

WHEREAS, the State of Tennessee levies a sales tax and levies a use tax. "Sales tax" means the tax levied under Tennessee Code Annotated Title 67 Chapter 6 and "use tax" means the tax levied under Tennessee Code Annotated Title 67 Chapter 6.

NOW THEREFORE, the undersigned representative hereby petitions the governing board of the Streamlined Sales and Use Tax Agreement (or Co-Chairs of the Streamlined Sales Tax Implementing States) for Associate membership into the Agreement.



LOREN L. CHUMLEY
COMMISSIONER OF REVENUE
STATE OF TENNESSEE

Date: April 28, 2005

Note: Tennessee petitions for Associate Membership